



WASHOE COUNTY

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HR _____
Other _____

STAFF REPORT
BOARD MEETING DATE: March 22, 2016

DATE: March 9, 2016
TO: Board of County Commissioners
FROM: Joey Orduna Hastings, Assistant County Manager
jhastings@washoecounty.us; (775) 328-2016
THRU: John Slaughter, County Manager
SUBJECT: Discussion and possible adoption of a resolution designated as the "2016 School Financing Election Resolution", and thereby approve the submittal of a question to the registered voters of Washoe County at the General Election on Tuesday, November 8, 2016 concerning the imposition and effective date of certain taxes for school financing as recommended by the Public Schools Overcrowding and Repair Needs Committee. (All Commission Districts)

SUMMARY

This agenda item is for the approval of a "2016 School Financing Election Resolution" regarding submission of an advisory question on the November 2016 general election ballot concerning the imposition of an increased tax of 0.54% on the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the County to fund improvements to school facilities in Washoe County. The resolution is required to meet the statutory requirements to place such a question on the general election ballot.

County Priority/Goal supported by this item: Stewardship in Our Community and Safe, Secure and Healthy Communities

PREVIOUS ACTION

None.

BACKGROUND

The Public Schools Overcrowding and Repair Needs Committee ("Committee") was created by resolution of the Washoe County School Board of Trustees pursuant to Senate Bill 411 of the 2015 Legislative Session. This Committee was created to address overcrowding and repair needs in the Washoe County School District. The Committee was charged with preparing and submitting its recommendations to the Board of County Commissioners for the imposition of one or more taxes in Washoe County to provide

AGENDA ITEM # 8

funding for capital projects for the School District. Further, the recommendations must specify the proposed rate or rates for each of the recommended taxes and may specify the period during which one or more of the recommended taxes will be imposed.

The Committee unanimously voted to recommend the imposition of an increased tax of 0.54% on the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the County. The Committee makes this recommendation with the intent and understanding that any funds will be used only for the purposes set forth in NRS 387.328 and NRS 387.335(1) as those statutes exist on the date of this recommendation and that the Committee intends that the Legislature should rescind any sales and use tax increase implemented by this recommendation if the funds are ever to be used for other purposes.

The Committee adopted its recommendation on March 4, 2016 which confirmed the above referenced tax and requested that the Board of County Commissioners place the question on the ballot. Senate Bill 411 also states that if a majority of the voters approve the question, that the Board of County Commissioners is required to adopt an ordinance imposing the taxes.

FISCAL IMPACT

There is no fiscal impact related to this resolution at this time.

RECOMMENDATION

It is the recommendation of the Committee that the Board of County Commissioners approve and execute a resolution designated as the "2016 School Financing Election Resolution", and thereby approve the submittal of a question to the registered voters of Washoe County at the General Election on Tuesday, November 8, 2016 concerning the imposition and effective date of certain taxes for school financing as recommended by the Public Schools Overcrowding and Repair Needs Committee. (All Commission Districts)

POSSIBLE MOTION

Should the Board agree with the Committee's recommendation, a possible motion would be: "I move to approve and execute the resolution designated as the "2016 School Financing Election Resolution", and thereby approve the submittal of a question to the registered voters of Washoe County at the General Election on Tuesday, November 8, 2016 concerning the imposition and effective date of certain taxes for school financing as recommended by the Public Schools Overcrowding and Repair Needs Committee." (All Commission Districts)

Summary - a resolution submitting a question concerning school financing in Washoe County to the registered voters at the 2016 general election.

A RESOLUTION DESIGNATED AS THE “2016 SCHOOL FINANCING ELECTION RESOLUTION”; SUBMITTING A QUESTION TO THE REGISTERED VOTERS AT THE GENERAL ELECTION ON TUESDAY, NOVEMBER 8, 2016, CONCERNING THE IMPOSITION OF CERTAIN TAXES FOR SCHOOL FINANCING AS RECOMMENDED BY THE PUBLIC SCHOOLS OVERCROWDING AND REPAIR NEEDS COMMITTEE; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, Washoe County (the “County”), in the State of Nevada (the “State”), was duly organized and created pursuant to Nevada Revised Statutes (“NRS”) 243.340 and is operating as a county under NRS chapter 244 and the general laws of the State; and

WHEREAS, Washoe County School District (the “School District”) was duly organized and is operating as the school district of the County under NRS chapter 386 and the general laws of the State; and

WHEREAS, the Public Schools Overcrowding and Repair Needs Committee (the “Committee”) was created pursuant to Senate Bill No. 411 of the 2015 Legislative Session (“SB 411”) to prepare and submit recommendations to the Washoe County Board of County Commissioners (the “Board of County Commissioners”) for the imposition of one or more taxes in the County to provide funding for capital projects for the School District; and

WHEREAS, the Committee has unanimously recommended the imposition of an increased tax of 0.54% on the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the County (“Recommendation”). The Committee makes this Recommendation with the intent and understanding that any funds will be used only for the purposes set forth in NRS 387.328 and NRS 387.335(1) as those statutes exist on the date of the Recommendation and that the Committee intended that the Legislature should rescind any sales and use tax increase implemented by this Recommendation if the funds are ever to be used for other purposes, and

has submitted its Recommendation to the Board of County Commissioners; and

WHEREAS, the Committee on March 4, 2016 adopted its Recommendation and requested that the Board of County Commissioners adopt an ordinance imposing the tax (the “Ordinance”) if a majority of the voters of the County voting on a question asking whether the recommended tax should be imposed in the County (the “Question”) vote affirmatively on the Question at an election (the “Election”) to be held in conjunction with the State general election on Tuesday, November 8, 2016, as required by SB 411; and

WHEREAS, the Committee caused a copy of the Recommendation to be transmitted to the Board of County Commissioners; and

WHEREAS, pursuant to SB 411, the Board of County Commissioners shall submit the Question to the voters of the County at the Election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE IN THE STATE OF NEVADA:

Section 1. This resolution shall be known and may be cited as the “2016 School Financing Election Resolution” (the “Resolution”).

Section 2. The Election is hereby designated, ordered, and called to be held in conjunction with the State general election on Tuesday, November 8, 2016, at which time there shall be submitted to the voters of the County the Question hereinafter set forth in Section 3 of this Resolution. The Election shall be conducted in the manner provided by NRS chapter 293 and all laws amendatory thereof (the “General Election Act”).

Section 3. The County Clerk shall provide the County Registrar of Voters with a copy of the Question (including an explanation of the Question and a description of anticipated financial effect) substantially in the form as follows, with such changes as are approved by the Superintendent of the School District, to be submitted to the registered voters of the County:

WASHOE COUNTY QUESTION:

Shall the Board of County Commissioners of Washoe County be authorized to impose a sales and use tax of 0.54% in the County to fund only capital projects of Washoe County School District for the acquisition, construction, repair and renovation of school facilities?

Explanation:

A “yes” vote will allow the Washoe County School District to raise the funds necessary to acquire, construct, repair, and renovate school facilities in the Washoe County School District to alleviate overcrowding, address repair needs, ultimately eliminate the multi-track year round calendar and double sessions at an individual school site. The expected uses are:

- Repair, upgrade and reconstruct existing schools in the District based on a prioritization by a citizen oversight panel;
- Build an addition to Damonte Ranch High School; a Sun Valley Area Middle School; an Arrow Creek Area Middle School; a Spanish Springs Area Middle School; a Cold Springs High School; a South McCarran/Butler Ranch Area High School; a Wild Creek Area High School to replace Hug High School; repurpose Hug High School; a South Meadows Area Elementary School; and a North Valleys/Spanish Springs Area Elementary School;
- Strategically purchase properties for Sparks High School; and
- Build seven elementary schools to ultimately eliminate multi-track year round calendar for students and their families as well as expand nutrition services and a new transportation yard.

A “no” vote means the funds necessary to address the overcrowding and repair needs of the Washoe County School District will not be raised.

Argument Advocating the Washoe County Schools Question: [To be provided by the committee advocating the Question.]

Argument Opposing the Washoe County Schools Question: [To be provided

by the committee opposed to the Question.]

Rebuttal to Argument Advocating the Washoe County Schools Question:

[To be provided by the committee opposed to the Question.]

Rebuttal to Argument Opposing the Washoe County Schools Question: [To

be provided by the committee advocating the Question.]

Description of Anticipated Financial Effect: The sales and use tax increase would not terminate. The average annual cost of this sales and use tax increase is expected to be \$54.00 for a typical payer of sales and use tax in the State, based on average annual expenditures on goods that are subject to the sale and use tax of \$10,000. Following the imposition of the tax, additional operating expenses are expected to be incurred which will be paid for from the school district's General Fund.

[End of Form of Submission Clause and Other Ballot Information]

Section 4. The Registrar of Voters of the County shall follow the procedure set forth in NRS 295.121 with respect to appointment of committees to prepare arguments advocating and opposing approval of the Question.

Section 5. Nothing in this Resolution prevents the inclusion in the ballots of provisions for the expression by the qualified registered voters of the County of their choice for any questions or proposals other than the Question submitted at the Election.

Section 6. Immediately after the closing of the polls, the election officers shall proceed to canvass the votes cast on the Question, and certify the results so disclosed to the County Board.

Section 7. Within five (5) working days of the Election, the County Board shall meet and publicly canvass the returns.

Section 8. If a majority of the voters voting on the Question vote affirmatively on the Question, the County Board shall adopt the Ordinance substantially in the form attached to the Request Resolution.

Section 9. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the County Board and by the officers of the County relating to the Question is ratified, approved and confirmed.

Section 10. The officers of the County are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

Section 11. All orders, bylaws and resolutions, or parts thereof, in conflict with this Resolution, are hereby repealed. This repealer shall not be construed to revive any bylaw, order or resolution, or part thereof, heretofore repealed.

Section 12. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 13. This Resolution shall be in effect from and after its adoption.

PASSED, APPROVED AND ADOPTED this March 22, 2016.

Chair
Board of County Commissioners
Washoe County, Nevada

(SEAL)

Attest:

County Clerk

301 South Center Street
Reno, Nevada 89501

- d. Sparks Justice Court
1675 E. Prater Way, Suite 107
Sparks, Nevada 89434

is attached hereto as Exhibit A.

4. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notice of meetings of the Board in compliance with NRS 241.020(3)(b) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

5. A certified copy of the Request Resolution including the Ordinance (both as defined in the Resolution) were transmitted to the Board.

IN WITNESS WHEREOF, I have hereunto set my hand this March 22, 2016.

County Clerk

EXHIBIT A

(Attach Copy of Notice of Meeting)

**PUBLIC SCHOOLS OVERCROWDING AND REPAIR NEEDS COMMITTEE
SENATE BILL NO. 411**

**RECOMMENDATION TO IMPOSE A 0.54% INCREASE IN THE TAX ON THE GROSS
RECEIPTS OF ANY RETAILER FROM THE SALE OF ALL TANGIBLE PERSONAL
PROPERTY SOLD AT RETAIL, OR STORED, USED OR OTHERWISE CONSUMED IN
THE COUNTY TO PROVIDE FUNDING FOR THE WASHOE COUNTY SCHOOL
DISTRICT FOR THE PURPOSES SET FORTH IN NRS 387.328 AND NRS 387.335(1)**

WHEREAS, pursuant to 2015 Nevada Statutes, Chapter 425; S.B. 411 of the 78th Legislative Session of the State of Nevada ("SB 411"), the Washoe County School District Board of Trustees (Board) determined by resolution that a Public Schools Overcrowding and Repair Needs Committee (Committee) is necessary to address overcrowding and repair needs in the Washoe County School District (District);

WHEREAS, pursuant to SB 411, the Committee may recommend to establish a new rate on a particular tax, or new rates on particular taxes, to the Washoe County Commission for a ballot question on the November 2016 general election to fund the capital projects needed to address repair needs and school overcrowding;

WHEREAS, NRS 387.328 and NRS 387.335(1) require that capital project funds be used for the acquisition, construction, repair, and renovation of District facilities or debt service for capital projects;

WHEREAS, any funds raised per SB 411 and the Committee's recommendation may only be placed in the District's capital project funds;

WHEREAS, the Committee was presented a plan for acquisition, construction, repair, and renovation amounting to approximately \$781 million based on a 9-year funding package financed with proceeds of taxes and bonds to address the District's repair needs and overcrowding issues;

WHEREAS, the plan for acquisition, construction, repair, and renovation endorsed by the Committee includes: funding for school repairs; an addition to Damonte Ranch High School; Sun Valley Area Middle School; Arrow Creek Area Middle School; Spanish Springs Area Middle School; Cold Springs High School; South McCarran/Butler Ranch Area High School; Wild Creek Area High School to replace Hug High School; Repurposing of Hug High School; South Meadows Area Elementary School; North Valleys/Spanish Springs Area Elementary School; Core school investments; Strategic purchase of Sparks High School properties; Seven Elementary Schools to ultimately eliminate Multi-Track Year Round Calendar; Nutrition Services Expansion; and expansion for a new Transportation Yard;

WHEREAS, this list of projects is based on current growth projections by outside experts, including funds set aside to respond to projected cost inflation, and is subject to change based on updated projections and/or in response to actual growth should it differ from the projections;

WHEREAS, the Committee determined that the plan was necessary for the future of education in Washoe County;

WHEREAS, in order to ensure public confidence and oversight of the funds raised pursuant to SB 411, the Committee desired the creation of a public body to oversee and make recommendations to the Board for expenditures of such funds;

WHEREAS, in order to ensure public oversight, the Board created a new public body, the Capital Funding Protection Committee, which consists of government officials from Washoe County, the City of Reno, and the City of Sparks as well as a person with experience as a structural or civil engineer, a person with experience in construction of public works projects, a person with experience in finance or estimation of public works projects, a person representing the gaming industry, and one member of the general public with an interest in education, to oversee the acquisition, construction, repair and renovation of schools;

WHEREAS, the Committee unanimously voted to recommend the imposition of a tax of 0.54% on the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the County; and

WHEREAS, the Committee makes this Recommendation with the intent and understanding that any funds will be used only for the purposes set forth in NRS 387.328 and NRS 387.335(1) as those statutes exist on the date of this Recommendation, and that the Committee intends that the Legislature should rescind any sales and use tax increase implemented by this Recommendation if the funds are ever to be used for other purposes.

NOW, THEREFORE THE PUBLIC SCHOOLS OVERCROWDING AND REPAIR NEEDS COMMITTEE HEREBY RECOMMENDS, PURSUANT TO 2015 NEVADA STATUTES, CHAPTER 425; SB 411 OF THE 78TH LEGISLATIVE SESSION, the following:

Shall the Board of County Commissioners of Washoe County be authorized to impose a sales and use tax of 0.54% in the County to fund only capital projects of Washoe County School District for the acquisition, construction, repair, and renovation of school facilities?

THE PUBLIC SCHOOLS OVERCROWDING AND REPAIR NEEDS COMMITTEE, further provides the following **"Explanation"** and **"Description of Anticipated Financial Effect"** to assist the County Commission with preparation of the ballot question:

Explanation:

A "yes" vote will allow the Washoe County School District to raise the funds necessary to acquire, construct, repair, and renovate school facilities in the Washoe County School District to alleviate overcrowding, address repair needs, ultimately eliminate the multi-track year round calendar and double sessions at an individual school site. The expected uses are:

- Repair, upgrade and reconstruct existing schools in the District based on a prioritization by a citizen oversight panel;
- Build an addition to Damonte Ranch High School; a Sun Valley Area Middle School; an Arrow Creek Area Middle School; a Spanish Springs Area Middle School; a Cold Springs High School; a South McCarran/Butler Ranch Area High School; a Wild Creek Area High School to replace Hug High School; repurpose Hug High School; a South Meadows Area Elementary School; and a North Valleys/Spanish Springs Area Elementary School;
- Strategically purchase properties for Sparks High School; and
- Build seven elementary schools to ultimately eliminate multi-track year round calendar for students and their families as well as expand nutrition services and a new transportation yard.

A "no" vote means the funds necessary to address the overcrowding and repair needs of the Washoe County School District will not be raised.

Description of Anticipated Financial Effect [to be included in sample ballot]: The sales and use tax increase would not terminate. The average annual cost of this sales and use tax increase is expected to be \$54.00 for a typical payer of sales and use tax in the State, based on average annual expenditures on goods that are subject to the sales and use tax of \$10,000. Following the imposition of the tax, additional operating expenses are expected to be incurred which will be paid for from the school district's General Fund.

Dated: This 4 day of March, 2016.

Shaun Carey
Shaun Carey, Chairman

Ayes 10

Nays 0

Senate Bill No. 411–Senator Smith

Joint Sponsors: Assemblymen Benitez-Thompson;
Hickey, Joiner and Sprinkle

CHAPTER.....

AN ACT relating to taxation; authorizing the board of trustees of a school district under specified circumstances to adopt a resolution establishing the formation of a Public Schools Overcrowding and Repair Needs Committee to recommend the imposition of certain taxes to fund the capital projects of the school district; providing that if such a Committee is formed and submits its recommendations to the board of county commissioners within the time prescribed, the board of county commissioners is required to submit a question to the voters at the 2016 General Election asking whether the recommended taxes should be imposed in the county; requiring the board of county commissioners to adopt an ordinance imposing any such taxes that are approved by the voters; providing for the use of the proceeds of such taxes for certain school purposes; providing for the prospective expiration of the authority of a board of trustees to establish such a Committee; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Section 1 of this bill authorizes the board of trustees of a school district to establish by resolution a Public Schools Overcrowding and Repair Needs Committee to recommend the imposition of certain taxes for consideration by the voters at the 2016 General Election to fund the capital projects of the school district. Under this bill, a Committee may not be established by the board of trustees of a school district in a county in which there is imposed for the benefit of a school district a tax on the gross receipts from the rental of transient lodging or a tax on transfers of real property, or both (currently Clark County).

Sections 2 and 2.5 of this bill provide that if such a Committee is established, the Committee may recommend the imposition of one or more of the following taxes: (1) an additional tax on the gross receipts from the rental of transient lodging in the county; (2) a supplemental governmental services tax for the privilege of operating a vehicle upon the public streets, roads and highways of the county; (3) an additional tax on the transfer of real property in the county; (4) an additional sales and use tax in the county; and (5) an additional property tax in the county. The recommendations of the Committee must specify the rate or rates for each of the recommended taxes and may specify the period during which the recommended taxes will be imposed. If the Committee submits its recommendations to the board of county commissioners by April 2, 2016, the board of county commissioners is required to submit a question to the voters at the November 8, 2016, General Election asking whether any of the taxes recommended by the Committee should be imposed in the county. If a majority of the voters approve the question, the board of county commissioners is required to impose the approved taxes at the rate



specified in the question submitted to the voters. If a majority of the voters approve the imposition of an additional property tax, the additional rate is exempt from the partial abatement of property taxes on certain property and the requirement that taxes ad valorem not exceed \$3.64 on each \$100 of assessed valuation.

Section 3 of this bill provides that the proceeds resulting from the imposition of such taxes: (1) must be deposited in the fund for capital projects of the school district; and (2) may be pledged to the payment of the principal and interest on bonds or other obligations issued for certain school purposes.

Section 4 of this bill provides that the provisions of this bill authorizing the board of trustees of a school district to establish such a Public Schools Overcrowding and Repair Needs Committee expire by limitation on April 2, 2016.

EXPLANATION - Matter in *bolded italics* is new, matter between brackets ~~omitted material~~ is material to be omitted

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. 1. The board of trustees of a school district, other than a school district located in a county in which there is imposed for the benefit of the school district a tax on the gross receipts from the rental of transient lodging or a tax on transfers of real property pursuant to chapter 375 of NRS, or both, may, by resolution, establish a Public Schools Overcrowding and Repair Needs Committee to recommend the imposition of one or more of the taxes described in section 2.5 of this act for consideration by the voters at the 2016 General Election to fund the capital projects of the school district. If such a resolution is adopted, the Committee must be appointed consisting of:

(a) The superintendent of schools of the school district, who serves ex officio, or his or her designee.

(b) One Senator whose legislative district includes all or part the school district. If the legislative district of more than one Senator includes the school district, those Senators shall jointly appoint the member to serve.

(c) One member of the Assembly whose legislative district includes all or part of the school district. If the legislative district of more than one member of the Assembly includes the school district, those members of the Assembly shall jointly appoint the member to serve.

(d) One member who is a representative of the Nevada Association of Realtors, appointed by that Association.

(e) One member who is a representative of the Retail Association of Nevada, appointed by that Association.

(f) One member appointed by the board of county commissioners.



(g) If the county includes one or more cities, the mayor of each such city shall appoint a member to serve.

(h) If applicable to the county, one member of the oversight panel for school facilities established pursuant to NRS 393.092 or 393.096, appointed by the chair of the panel.

(i) One member who is a representative of a labor organization, appointed by the State of Nevada AFL-CIO.

(j) One member who is a representative of the largest organization of licensed educators in the county, appointed by that organization.

(k) One member of the general public, appointed by the parent-teacher association with the largest membership in the county.

(l) One member who represents economic development in the county, appointed by the regional development authority, as defined in NRS 231.009, for that county.

(m) One member who represents gaming, appointed by the gaming association with the largest membership in the county or, if there are no members of a gaming association in the county, the board of trustees.

(n) One member who represents business or commercial interests, other than gaming, appointed by the local chamber of commerce with the largest membership in the county or, if there is no local chamber of commerce in the county, the board of trustees.

(o) One member who represents homebuilders in the county, appointed by the association of homebuilders with the largest membership in the county or, if there are no members of an association of homebuilders in the county, the board of trustees.

2. The members appointed pursuant to paragraphs (d) to (o), inclusive, of subsection 1 must be residents of the county.

3. Any vacancy occurring in the appointed membership of a Committee established pursuant to subsection 1 must be filled in the same manner as the original appointment not later than 30 days after the vacancy occurs.

4. If a Committee is established pursuant to subsection 1, the Committee shall hold its first meeting upon the call of the superintendent of schools of the school district as soon as practicable after the appointments are made pursuant to subsection 1. At the first meeting of the Committee, the members of the Committee shall elect a chair.

5. A majority of a Committee established pursuant to subsection 1 constitutes a quorum for the transaction of business, and a majority of those members present at any meeting is sufficient for any official action taken by the Committee.



6. If a Committee is established pursuant to subsection 1, the superintendent of schools of the school district shall provide administrative support to the Committee.

Sec. 2. 1. If a Public Schools Overcrowding and Repair Needs Committee is established pursuant to subsection 1 of section 1 of this act, such a Committee shall, on or before April 2, 2016:

(a) Prepare recommendations for the imposition of one or more of the taxes described in section 2.5 of this act in the county to provide funding for the school district for the purposes set forth in subsection 1 of NRS 387.335. The recommendations must specify the proposed rate or rates for each of the recommended taxes and may specify the period during which one or more of the recommended taxes will be imposed.

(b) Submit the recommendations to the board of county commissioners.

2. Upon the receipt of recommendations pursuant to subsection 1, the board of county commissioners shall, at the General Election on November 8, 2016, submit a question to the voters of the county asking whether any of the recommended taxes should be imposed in the county. The question submitted to the voters of the county must specify the proposed rate or rates for each of the recommended taxes and the period during which each of the recommended taxes will be imposed, if the period was specified in the recommendations submitted pursuant to subsection 1. If the question submitted to the voters pursuant to this subsection asks the voters of the county whether to impose the tax described in subsection 5 of section 2.5 of this act, the question must state that any such tax imposed is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724.

3. If a majority of the voters voting on the question submitted to the voters pursuant to subsection 2 vote affirmatively on the question:

(a) The board of county commissioners shall impose the recommended tax or taxes in accordance with the provisions of section 2.5 of this act and at the rate or rates specified in the question submitted to the voters pursuant to subsection 2.

(b) If the question recommended the imposition of the tax described in subsection 5 of section 2.5 of this act:

(1) Any such tax imposed is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724.

(2) The provisions of NRS 361.453 do not apply to any such tax imposed.



(c) The tax or taxes shall be imposed notwithstanding the provisions of any specific statute to the contrary and, except as otherwise specifically provided in sections 1 to 3, inclusive, of this act, such tax or taxes are not subject to any limitations set forth in any statute which authorizes the board of county commissioners to impose such tax or taxes including, without limitation, any limitations on the maximum rate or rates which may be imposed or the duration of the period during which such taxes may be imposed.

Sec. 2.5. 1. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a tax on the gross receipts from the rental of transient lodging, in addition to all other taxes imposed on the revenue from the rental of transient lodging, the board of county commissioners shall impose a tax on the gross receipts from the rental of transient lodging at the rate specified in the question presented to the voters pursuant to section 2 of this act. The tax must be imposed throughout the county, including its incorporated cities, upon all persons in the business of providing transient lodging. The tax must be administered and enforced in the same manner as similar taxes imposed pursuant to chapter 244 of NRS on the revenue from the rental of transient lodging are administered and enforced.

2. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a supplemental governmental services tax for the privilege of operating a vehicle upon the public streets, roads and highways of the county, the board of county commissioners shall, in addition to any supplemental governmental services tax imposed pursuant to NRS 371.043 or 371.045, impose a supplemental governmental services tax at the rate specified in the question presented to the voters pursuant to section 2 of this act on each vehicle based in the county except:

(a) A vehicle exempt from the governmental services tax pursuant to chapter 371 of NRS; or

(b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations.

↳ The tax must be administered and enforced in the same manner as the taxes imposed pursuant NRS 371.043 and 371.045 are administered and enforced.

3. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a tax on transfers of real property, in addition to all other taxes imposed on transfers of real property



pursuant to chapter 375 of NRS, the board of county commissioners shall impose a tax at the rate specified in the question presented to the voters pursuant to section 2 of this act on each deed by which any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, another person, or land sale installment contract, if the consideration or value of the interest or property conveyed exceeds \$100. The amount of the tax must be computed on the basis of the value of the real property that is the subject of the transfer or land sale installment contract as declared pursuant to NRS 375.060. The county recorder shall collect the tax in the manner provided in NRS 375.030.

4. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending the imposition of a tax on the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the county, the board of county commissioners shall impose the tax at the rate specified in the question presented to the voters pursuant to section 2 of this act. The tax must be administered and enforced in the same manner as the taxes imposed pursuant to chapter 374 of NRS are administered and enforced.

5. Upon approval of the registered voters of a county voting on a question presented to the voters pursuant to section 2 of this act recommending an increase in the rate of the tax levied in accordance with NRS 387.195, the board of county commissioners shall, in addition to any tax levied in accordance with NRS 387.195, levy a tax on the assessed valuation of taxable property within the county in the amount described in the question presented to the voters pursuant to section 2 of this act. The tax must be administered and enforced in the same manner as the tax imposed pursuant to NRS 387.195 is administered and enforced.

Sec. 3. The proceeds of any tax or taxes imposed pursuant to sections 2 and 2.5 of this act:

1. Must be deposited in the school district's fund for capital projects established pursuant to NRS 387.328, to be held and, except as otherwise provided in subsection 2, expended in the same manner as other money deposited in that fund.

2. May be pledged to the payment of principal and interest on bonds or other obligations issued for one or more of the purposes set forth in NRS 387.335. The proceeds of such taxes so pledged may be treated as pledged revenues for the purposes of subsection 3 of NRS 350.020, and the board of trustees of the school district may



issue bonds for those purposes in accordance with the provisions of chapter 350 of NRS.

3. May not be used:

(a) To settle or arbitrate disputes between a recognized organization representing employees of a school district and the school district, or to settle any negotiations; or

(b) To adjust the district-wide schedule of salaries and benefits of the employees of a school district.

• **Sec. 4.** 1. This act becomes effective upon passage and approval.

2. Section 1 of this act expires by limitation on April 2, 2016.

